



CANNON BUILDING  
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**STATE OF DELAWARE  
BOARD OF ACCOUNTANCY**

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<b>PUBLIC MEETING MINUTES:</b>	<b>BOARD OF ACCOUNTANCY</b>
<b>DATA AND TIME:</b>	<b>Wednesday, February 17, 2016 at 9:00 a.m.</b>
<b>PLACE:</b>	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
<b>MINUTES APPROVED:</b>	April 20, 2016

**MEMBERS PRESENT**

Kathryn Schultz, Professional Member, President  
Alison Houck, Professional Member, Secretary  
Karen Smith, Professional Member  
John McManus, Professional Member  
Sarah Patterson, Professional Member  
Prameela Kaza, Public Member  
Gary Pippin, Public Member

**ABSENT**

Judith Scarborough, Professional Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Kevin Maloney, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II

**ALSO PRESENT**

Dana Rubenstein, DSCPA  
Felicia Farrar  
Sally Stokes, Wilmington University

**CALL TO ORDER**

Ms. Schultz called the meeting to order at 9:57 am.

**REVIEW OF MINUTES**

A motion was made by Mr. McManus, seconded by Mr. Pippin, to approve the minutes dated January 20, 2016. The motion carried unanimously.

**Unfinished Business**

Jung Hoon Kim

A motion was made by Mr. Pippin, seconded by Ms. Kaza to approve the application of Jung Hoon Kim. The motion carried unanimously.

**New Business**

Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. McManus, seconded by Ms. Smith, to table the application of Paul Merab. The Board is requesting proof that the supervisor was valid during the time of Mr. Merab's supervision. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Ms. Smith, to approve the application of Ke Zou. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Ms. Smith, to approve the application of Alex Paz. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Ms. Smith, to approve the application of Jacinth Warwick. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Ms. Smith to approve the application of Brian Bartos. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Ms. Smith, to approve the application of Joshua Hyman. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Ms. Smith, to approve the application of Gloria Shaughnessy. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Ms. Smith, to approve the application of Matthew Munyan. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Ms. Schultz, seconded by Mr. Pippin, to approve the application of Kevin Gobeil. The motion carried unanimously.

A motion was made by Ms. Schultz seconded by Mr. Pippin, to approve the application of Ian Goodenough. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Pippin, to approve the application of Peter Desmond Hopkins. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Pippin, to approve the application of Sungbin Park. The motion carried unanimously.

\*This application was put under "Review of PA Permit to Practice Applications" in error, should have been listed under "Review of CPA Permit Applications."

#### Review of Firm Permit to Practice Applications

A motion was made by Ms. Houck, seconded by Mr. Pippin, to approve the application of BMC2. The motion carried unanimously.

#### Ratification of Applications

A motion was made by Ms. Schultz, seconded by Mr. Pippin, to approve the ratification of CPA Certificate applications of Gregory Rooney and Yoon Sok Baek. The motion carried unanimously.

#### Firm Permit- Name Change

##### Joseph Sparano, CPA

A motion was made by Mr. McManus, seconded by Mr. Pippin, to approve the name change for Joseph Sparano, CPA. The motion carried unanimously.

#### Review of Delaware Specific Ethics Course

A motion was made by Ms. Houck, seconded by Ms. Kaza to approve the ethics course provided by Western CPE. The motion carried unanimously.

#### Felicia Farrarr-Request in accordance with R&R Section 12.7.3

Ms. Farrarr sent a letter addressed to the Board requesting that her CPA Exam score for Financial Accounting and Reporting be extended. Ms. Farrarr provided the Board with documentation explaining the reason she was unable to pass all four test sections of the CPA Exam within a rolling eighteen-month period.

A motion was made by Ms. Schultz, seconded by Mr. Pippin, to grant Ms. Farrarr the extension until the end of May. The motion carried unanimously.

### **CORRESPONDENCE**

#### Email from Richard Tull

Mr. Tull sent an email to the Board inquiring if a CPA's ownership interest in a public accounting firm be held by a revocable trust created by the CPA, for estate planning purposes. Mr. Maloney stated that the Board does not have the authority to issue advisory opinions. Mr. Tull is free to seek the legal opinion of private counsel as to the applicability of the language of the statute and regulations to his situation.

### **OTHER BUSINESS BEFORE THE BOARD**

None

### **PUBLIC COMMENT**

#### Sally Stokes- Wilmington University

Ms. Stokes presented the Board with a letter proposing a Certificate in Certified Public Accounting. The certificate would only be available to students who already possess at least a Baccalaureate degree, with a minimum of 24 semester hours in Accounting including Financial Accounting, Auditing and Taxation. The courses correspond to the four sections tested on the Uniform CPA Exam. The Accounting Program is requesting

the Board's determination as to whether these 15 credits would count towards the 150 hour requirement. The Boards expressed their concern with calling the certificate a "certificate" because it can be mistaken for a CPA. The Board will accept the five courses (3 credits each) for a total of 15 credit hours from Wilmington University.

**NEXT SCHEDULED MEETING**

The next meeting will be held April 20, 2016 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

**ADJOURNMENT**

A motion was made by Ms. Kaza, seconded by Ms. Patterson, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 10:30 a.m.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown  
Administrative Specialist II